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UNCLE SAM WILL KEEP SECRETS OF CORPORATIONS

An Internal Revenue Departmental Ruling That
Their Exhibits Are Practically
Private Records.

Representatives of a number of local corporations have been making inquiries of Collector of Internal Revenue W. F. Drake, as to how much publicity was to be given to the corporation returns which are to be filed under the new federal law. The law provides that the returns shall contain much detail of the business of the corporations, and further that when filed they shall be "public records and open to inspection as such."

As a result of the inquiries made Drake sent an inquiry to Washington, as to whether he should leave the corporation returns open to inspection or not. A ruling has come to hand, however, which settles the matter. It appears that the internal revenue department has held that the documents are to be kept secret. The departmental ruling, which looks to many very much like a scheme to "get around" the publicity matter, is as follows:

"Many communications have been received at this office making inquiry as to how the returns of corporations, joint-stock companies, associations, and insurance companies, made as required under the provisions of the corporation excise tax law (see, 38 of the tariff act of August 5, 1909), were to be handled in the office of the commissioner of internal revenue, and whether or not they were to be open to general inspection."

"The law, paragraph 6, on this subject is as follows: 'When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the taxpayer, shall be filed in the office of the commissioner of internal revenue and shall constitute public records and be open to inspection as such.'"

"Congress appropriated \$100,000 to carry into effect the provisions of the law. Under general statutes no portion of this appropriation is available for use in the District of Columbia. The returns can not be open to general inspection in the District of Columbia without the expenditure of a substantial sum of money. It, therefore, it was the intent of congress to make these returns open to general inspection, it will be necessary for it to appropriate a sum sufficient to cover the necessary expenses. Until this is done this bureau rules that the returns made under this law are to be handled just as returns made under other internal revenue statutes."

"Any person, therefore, other than the taxpayer making the return, or his duly appointed agent or attorney, who desires to see such return shall make written application to the secretary of the treasury, who in his discretion will, upon a proper showing of cause, approve such request. A request thus approved should then be presented to the commissioner of internal revenue, who will thereupon permit the return in question to be seen by the applicant."

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cent upon such condition as the secretary of the treasury shall have imposed."

TRANSITIVE VERB LOSES HIS CASE

Sheriff Finds Webster's Dictionary
Against His Contention
for More Pay.

BURLINGTON, Kansas. — Judge Meekel, of the Coffey county district court, has decided a case which is of interest to every county in Kansas. It was a friendly test suit brought by Sheriff C. J. Garrett to recover from the county \$754.50 fees claimed for attendance upon the probate court every day that court was in session. The custom has been for the sheriff to draw pay only for the days he actually attended that court, but he and his attorney interpreted the statute to say that he was to receive \$1.50 a day for each day the court was in session.

Webster's Dictionary was an important factor in the case, the county attorney using it to show the difference in the meaning of "attending court" and "attending upon court." According to Webster, attending upon is an intransitive verb and is used in the sense of being in waiting, in readiness, &c., while "attending court" is a transitive verb and is used to mean being actually present. The statute provides that the sheriff shall be in attendance upon probate court whenever it is in session, and that he shall receive \$1.50 per day for attending court.

The court held that the sheriff was entitled to fees for services in attending court, but not for the days he was

WHEN STOMACH BLOOD AND NERVES GO ON A STRIKE

Do you know what "atonic dyspepsia" means? It is, perhaps, the commonest form of stomach trouble. Most people have had it, have it now or will have it some day.

It is caused by a lack of tone of the system, debilitated stomach, blood or nerves, for these three are intimately dependent on one another. Stomach trouble robs the blood of nourishment; thin blood means starved nerves; nervousness and neuralgia.

And it is precisely this interdependence of the stomach, blood and nerves that makes Dr. Williams' Pink Pills such a valuable home remedy. A blood builder and nerve tonic, they keep the stomach in perfect condition, provided it is not abused by improper diets.

Mrs. E. J. Burdick, a farmer's wife, of Campbell, Cal., was cured of stomach trouble by Dr. Williams' Pink Pills and recommends them to other sufferers. She says:

"Three years ago I had stomach trouble and nervousness and think it was due to overwork. My stomach did not seem to digest the food and I got so that I could not eat much of anything. This seemed to take my strength away and, while I was not confined to bed, I had to give up my work. I was very nervous and easily excited. I could not seem to get any strength and was very pale."

"I was treated by two doctors who said that my blood was impoverished. I grew worse, if anything, under their treatment. My daughter read about Dr. Williams' Pink Pills and brought home a box for me to try. Although I had been sick for several weeks, I was soon helped by the pills. My appetite picked up and the food was digested. I began to get stronger and in a short time I was cured. I am glad to tell of my experience which I hope will be of help to other sufferers."

The remedy that cured Mrs. Burdick is guaranteed free from opiates or harmful drugs.

Dr. Williams' Pink Pills are sold by all druggists, or will be sent, postpaid, on receipt of price, 50 cents per box; six boxes for \$2.50, by the Dr. Williams Medicine Company, Schenectady, N. Y. A copy of our diet book will be mailed free to anyone who wants to be cured.

not called upon. Mr. Garrett moved for a new trial, but it was overruled.

READ THE ADVERTISER.
WORLD'S NEWS DAILY

"BOB" BURDETTE TO DELIVER HIS FAMOUS LECTURE HERE

From the present outlook it seems probable that the gallery at the opera-house will be filled with students on next Monday night when Dr. Robert J. Burdette delivers his famous lecture entitled "The Rise and Fall of the Mustache." The students of Oahu College, High School and the Kanechamela Schools were given the first call on the gallery tickets and they have been taking advantage of the opportunity at a rate which promises to see the seats all taken before Monday night.

The announcement that Doctor Burdette had consented to deliver his greatest lecture here was received with acclamation and it was necessary to change the place of the lecture from Bishop Hall to the opera-house in order to accommodate the large number who called for tickets. It now looks as though even the opera-house will prove too small to accommodate all who apply for seats.

"The Rise and Fall of the Mustache" probably did more than any other lecture to make Doctor Burdette famous over two continents. The lecture is full of real heart interest and tells a story such as every father and mother knows.



DR. ROBERT J. BURDETTE.

Who will deliver his famous lecture "The Rise and Fall of the Mustache" at the opera-house Monday evening.

Incidentally it drives home a few truths which can do but be of benefit to parents.

The proceeds of the lecture will be donated toward the work of the anti-tuberculosis campaign committee.

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